

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HJR 231**

April 14, 2011

**SUMMARY OF BILL:** Proposes amending Article II, Section 28 of the Tennessee Constitution to clarify that the Legislature shall not levy, authorize or otherwise permit any state or local tax upon payroll or earned personal income or any state or local tax measured by payroll or earned personal income; however, this shall not be construed as prohibiting any tax in effect on January 1, 2011, or adjustment of the rate of such tax. Resolves that this amendment be referred to the 108<sup>th</sup> General Assembly and that this resolution be published in compliance with Article XI, Section 3 of the Tennessee Constitution.

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditures – \$18,000/One-Time**

Assumptions:

- A one-time cost of \$18,000 to the Secretary of State to print notice of the proposed amendment in statutorily designated newspapers as required by this resolution.
- According to the Secretary of State, the statewide average cost to publish the last three constitutional amendments was \$17,700.
- Because Article XI, Section 3 of the Constitution requires publication of the resolution before the next legislative election, this publication would occur in the spring of 2012.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "James W. White" followed by a stylized flourish.

James W. White, Executive Director

/rct